

**UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF PUERTO RICO**

In re:

THE FINANCIAL OVERSIGHT AND
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

COMMONWEALTH OF PUERTO RICO, *et al.*,

Debtors.¹

PROMESA

Title III

No. 17 BK 3283-LTS
(Jointly Administered)

**DECLARATION OF RUTH GILGENBACH, PH.D.
IN CONNECTION WITH THE ORDER TO SHOW CAUSE REGARDING
NON-COMPLIANCE WITH THE PUERTO RICO RECOVERY ACCURACY IN
DISCLOSURES ACT AND THE COURT'S ORDERS RELATED THERETO**

¹ The Debtors in these Title III Cases, along with each Debtor's respective Title III case number and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (the "Commonwealth") (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747); and (vi) Puerto Rico Public Buildings Authority ("PBA", and together with the Commonwealth, COFINA, HTA, ERS, and PREPA, the "Debtors") (Bankruptcy Case No. 19-BK-5523-LTS) (Last Four Digits of Federal Tax ID: 3801) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

I, Ruth Gilgenbach, Ph.D., hereby declare:

1. I am a partner of Ashenfelter and Ashmore, LLP.
2. I am authorized to submit this declaration on behalf of Ashenfelter and Ashmore, LLP in response to the Court's *Order to Show Cause Regarding Non-Compliance with the Puerto Rico Recovery Accuracy in Disclosures Act and the Court's Orders Related Thereto* [ECF No. 21902].
3. Ashenfelter and Ashmore, LLP was retained by the Debtors in October 2019 to serve as a consultant to the Financial Oversight and Management Board for Puerto Rico (the "Oversight Board") in the adversary proceeding captioned *UTIER v. PREPA*, No. 3:17-ap-229. One of the firm's Consultants also provided rebuttal expert testimony in connection with Oversight Board's motion for summary judgment.
4. No one at Ashenfelter and Ashmore, LLP has done any further work on the *UTIER* matter since expert discovery closed in December 2020.
5. Ashenfelter and Ashmore, LLP has no outstanding fee applications, invoices, or balances due as of January 20, 2022, the effective date of the Puerto Rico Recovery Accuracy in Disclosures Act of 2021 ("PRRADA").
6. Ashenfelter and Ashmore, LLP does not currently expect to file fee applications in the future.
7. If Ashenfelter and Ashmore, LLP is in the future engaged to perform additional work for the Debtors, it will file a PRRADA disclosure.
8. I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge and belief.

Executed on August 25, 2022

Princeton, New Jersey.


Ruth Gilgenbach, Ph.D.